



MONTGOMERY COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1999

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 2000-90  
September 14, 2000  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

# AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

September 2000

[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

**IMPORTANT:** The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Montgomery, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

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This audit of Montgomery County included additional areas of county operations, as well as the elected county officials. Some of the current recommendations are similar to prior recommendations that were not implemented by county officials. The following concerns were noted as part of the audit:

- During the two years ended December 31, 1999, the General Revenue Fund's cash balances were maintained at significantly low levels. Additionally, based on the county's budget for the year ended December 31, 2000, the ending cash balance of the General Revenue Fund is projected to be only \$5,300. While receipts increased significantly in 1998, disbursements have steadily risen each year. The county has not been able to set aside any of the increased receipts, but has used those additional funds. The audit report suggested that the County Commission consider various alternatives of increasing receipts or decreasing disbursements to improve the financial condition and maintain an adequate cash reserve.
- Calculation errors were made in the apportionments of the 1997, 1998, and 1999 railroad and utility taxes. Erroneous information used in 1997 was carried forward, causing the 1998 and 1999 errors.
- The County does not have a procedure in place to track federal awards for preparation of the schedule of federal awards. The information presented by the County Clerk for some of the programs did not agree with the county's expenditure records. Without a timely and accurate schedule, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal funds.

As in the prior audit report, the audit also included recommendations to improve records and procedures for fixed assets. Also, included in the audit are recommendations to improve the accounting controls and procedures for the Circuit Clerk, Associate Circuit/Probate Division, Prosecuting Attorney, and Sheriff.

**Copies of the audit are available upon request.**

YELLOW SHEET

MONTGOMERY COUNTY, MISSOURI

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## FINANCIAL SECTION



## State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL  
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS**

To the County Commission  
and  
Officeholders of Montgomery County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Montgomery County, Missouri, as of and for the years ended December 31, 1999 and 1998, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Montgomery County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Montgomery County.

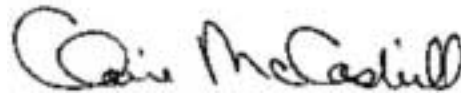
In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Montgomery County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended

December 31, 1999 and 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated June 14, 2000, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Montgomery County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" being more prominent than the last name "McCaskill".

Claire McCaskill  
State Auditor

June 14, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Douglas J. Porting, CPA
In-Charge Auditor:	Gayle A. Garrison
Audit Staff:	Heather Thompson
	Susan M. Cessac
	Jerry C. Lamprecht, Jr., CPA
	Stephen M. Garner, Jr.



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of Montgomery County, Missouri

We have audited the special-purpose financial statements of various funds of Montgomery County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated June 14, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

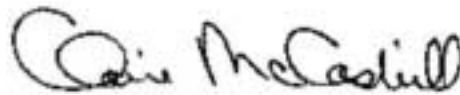
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Montgomery County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Montgomery County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not

necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Montgomery County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" being more prominent than the last name "McCaskill".

Claire McCaskill  
State Auditor

June 14, 2000 (fieldwork completion date)

## Financial Statements

Exhibit A-1

MONTGOMERY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 76,704	1,704,121	1,753,015	27,810
Special Road and Bridge	148,934	1,315,642	1,269,885	194,691
Assessment	9,541	133,404	136,866	6,079
DARE Program	2,729	329	938	2,120
Emergency Preparedness	4,331	36,387	38,287	2,431
Emergency 911	68,161	98,916	73,043	94,034
Prosecuting Attorney Bad Check	11,497	7,760	4,769	14,488
Capital Improvement	269,985	466,201	381,943	354,243
Law Enforcement Training	8,891	18,815	4,894	22,812
Prosecuting Attorney Training	20,744	1,622	3,217	19,149
Johnson Grass	5,973	0	74	5,899
Recorder's User Fee	4,428	6,333	6,406	4,355
Sheriff Forfeiture	2,148	60	1,518	690
Local Emergency Planning	8,262	4,775	92	12,945
Sheriff's Operation	15,819	29,107	39,466	5,460
Children's Trust	3,943	522	0	4,465
Law Library	4,321	4,951	3,733	5,539
Circuit Clerk Interest	4,635	908	972	4,571
Associate Circuit Interest	14,009	889	0	14,898
Prosecuting Attorney Delinquent Tax	6,299	214	0	6,513
Law Enforcement Block Grant	0	4,051	4,019	32
Health Center	130,704	447,130	393,979	183,855
POST Commission	3,721	1,933	5,562	92
Total	\$ 825,779	4,284,070	4,122,678	987,171

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

MONTGOMERY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 6,911	1,737,378	1,667,585	76,704
Special Road and Bridge	130,420	1,071,499	1,052,985	148,934
Assessment	5,292	121,396	117,147	9,541
DARE Program	3,713	1,308	2,292	2,729
Emergency Preparedness	9,492	29,592	34,753	4,331
Emergency 911	46,673	91,762	70,274	68,161
Prosecuting Attorney Bad Check	18,153	6,559	13,215	11,497
Capital Improvement	114,854	488,542	333,411	269,985
Law Enforcement Training	9,307	13,760	14,176	8,891
Prosecuting Attorney Training	19,611	1,657	524	20,744
Johnson Grass	6,162	0	189	5,973
Recorder's User Fee	4,715	6,120	6,407	4,428
Sheriff Forfeiture	2,094	54	0	2,148
Local Emergency Planning	8,668	3,925	4,331	8,262
Sheriff's Operation	3,228	18,861	6,270	15,819
Children's Trust	3,507	436	0	3,943
Law Library	1,181	5,957	2,817	4,321
Circuit Clerk Interest	4,391	685	441	4,635
Associate Circuit Interest	15,914	1,093	2,998	14,009
Prosecuting Attorney Delinquent Tax	6,050	249	0	6,299
Law Enforcement Block Grant	6	0	6	0
Health Center	135,255	479,037	483,588	130,704
POST Commission	1,623	2,098	0	3,721
Total	\$ 557,220	4,081,968	3,813,409	825,779

The accompanying Notes to the Financial Statements are an integral part of this statement.



## Exhibit B

MONTGOMERY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 GENERAL REVENUE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 281,917	284,093	2,176	227,471	218,283	(9,188)
Sales taxes	560,263	554,718	(5,545)	534,795	551,271	16,476
Intergovernmental	619,591	583,813	(35,778)	616,172	486,510	(129,662)
Charges for services	224,250	233,132	8,882	203,250	221,342	18,092
Interest	8,000	11,289	3,289	12,500	8,872	(3,628)
Other	47,549	32,076	(15,473)	107,900	121,100	13,200
Transfers in	87,500	5,000	(82,500)	25,000	130,000	105,000
Total Receipts	1,829,070	1,704,121	(124,949)	1,727,088	1,737,378	10,290
DISBURSEMENTS						
County Commission	77,354	77,459	(105)	60,543	60,704	(161)
County Clerk	81,199	83,869	(2,670)	77,576	73,249	4,327
Elections	0	0	0	16,640	9,814	6,826
Buildings and grounds	49,357	66,580	(17,223)	93,319	90,618	2,701
County Treasurer	32,997	32,051	946	24,834	24,686	148
County Collector	63,730	59,593	4,137	60,223	54,230	5,993
Circuit Clerk	29,382	26,288	3,094	33,434	26,497	6,937
Associate Circuit	20,003	16,519	3,484	21,483	14,254	7,229
Court administration	16,903	13,522	3,381	17,133	11,126	6,007
Public Administrator	7,124	7,310	(186)	7,402	7,477	(75)
Sheriff	301,829	300,456	1,373	318,860	317,119	1,741
Jail	448,678	441,941	6,737	381,137	352,129	29,008
Prosecuting Attorney	100,524	100,305	219	94,057	83,537	10,520
Juvenile Officer	89,823	67,713	22,110	92,750	94,713	(1,963)
County Coroner	10,444	9,927	517	11,029	8,293	2,736
Court Reporter	5,885	156	5,729	5,885	177	5,708
Communications center	187,023	203,411	(16,388)	190,584	182,918	7,666
Planning and zoning	29,019	23,147	5,872	22,836	22,255	581
Other	129,638	140,930	(11,292)	119,662	125,705	(6,043)
Transfers out	86,000	70,000	16,000	22,000	100,000	(78,000)
Emergency Fund	53,007	11,838	41,169	51,813	8,084	43,729
Total Disbursements	1,819,919	1,753,015	66,904	1,723,200	1,667,585	55,615
RECEIPTS OVER (UNDER) DISBURSEMENTS	9,151	(48,894)	(58,045)	3,888	69,793	65,905
CASH, JANUARY 1	76,704	76,704	0	6,911	6,911	0
CASH, DECEMBER 31	\$ 85,855	27,810	(58,045)	10,799	76,704	65,905

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit C

MONTGOMERY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 587,487	588,854	1,367	545,763	550,399	4,636
Intergovernmental	710,711	697,686	(13,025)	715,032	483,698	(231,334)
Charges for services	3,739	90	(3,649)	1,500	6,333	4,833
Interest	15,322	16,197	875	15,700	15,621	(79)
Other	15,180	11,315	(3,865)	34,500	15,448	(19,052)
Transfers in	0	1,500	1,500	0	0	0
Total Receipts	1,332,439	1,315,642	(16,797)	1,312,495	1,071,499	(240,996)
DISBURSEMENTS						
Salaries	320,000	328,109	(8,109)	325,027	308,801	16,226
Employee fringe benefits	56,680	55,785	895	65,415	54,206	11,209
Supplies	103,900	94,221	9,679	106,000	87,529	18,471
Insurance	10,050	12,773	(2,723)	12,000	8,977	3,023
Road and bridge materials	284,000	277,370	6,630	284,000	257,863	26,137
Equipment repairs	60,000	47,441	12,559	50,000	62,456	(12,456)
Rentals	3,000	500	2,500	3,000	3,728	(728)
Equipment purchases	159,600	195,214	(35,614)	160,000	142,113	17,887
Construction, repair, and maintenance	382,000	256,982	125,018	311,300	107,312	203,988
Other	4,500	1,490	3,010	0	0	0
Transfers out	12,500	0	12,500	20,000	20,000	0
Total Disbursements	1,396,230	1,269,885	126,345	1,336,742	1,052,985	283,757
RECEIPTS OVER (UNDER) DISBURSEMENTS	(63,791)	45,757	109,548	(24,247)	18,514	42,761
CASH, JANUARY 1	148,934	148,934	0	130,420	130,420	0
CASH, DECEMBER 31	\$ 85,143	194,691	109,548	106,173	148,934	42,761

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit D

MONTGOMERY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 ASSESSMENT FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 126,360	129,694	3,334	121,219	118,996	(2,223)
Charges for services	1,200	2,300	1,100	1,000	889	(111)
Interest	1,000	1,302	302	800	1,170	370
Other	340	108	(232)	0	341	341
Transfers in	11,000	0	(11,000)	22,000	0	(22,000)
Total Receipts	139,900	133,404	(6,496)	145,019	121,396	(23,623)
DISBURSEMENTS						
Assessor	140,993	136,866	4,127	144,053	117,147	26,906
Total Disbursements	140,993	136,866	4,127	144,053	117,147	26,906
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,093)	(3,462)	(2,369)	966	4,249	3,283
CASH, JANUARY 1	9,541	9,541	0	5,292	5,292	0
CASH, DECEMBER 31	\$ 8,448	6,079	(2,369)	6,258	9,541	3,283

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

MONTGOMERY COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
DARE PROGRAM FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Interest	\$ 0	69	75	93	18	
Other	2,000	260	5,000	1,215	(3,785)	
Total Receipts	2,000	329	5,075	1,308	(3,767)	
DISBURSEMENTS						
Supplies	3,500	938	4,700	2,292	2,408	
Total Disbursements	3,500	938	4,700	2,292	2,408	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,500)	(609)	375	(984)	(1,359)	
CASH, JANUARY 1	2,729	2,729	3,713	3,713	0	
CASH, DECEMBER 31	\$ 1,229	2,120	4,088	2,729	(1,359)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit F

MONTGOMERY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 EMERGENCY PREPAREDNESS FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 4,000	4,681	681	6,000	3,559	(2,441)
Charges for services	30,554	30,669	115	25,507	25,507	0
Interest	500	695	195	500	503	3
Other	100	342	242	200	23	(177)
Total Receipts	35,154	36,387	1,233	32,207	29,592	(2,615)
DISBURSEMENTS						
Salaries	23,657	23,830	(173)	22,696	22,130	566
Office expenditures	4,740	4,667	73	6,414	3,246	3,168
Equipment	1,680	2,051	(371)	2,000	2,027	(27)
Mileage and training	1,400	2,218	(818)	4,000	1,224	2,776
Other	1,600	521	1,079	1,000	1,126	(126)
Transfers out	5,000	5,000	0	5,000	5,000	0
Total Disbursements	38,077	38,287	(210)	41,110	34,753	6,357
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,923)	(1,900)	1,023	(8,903)	(5,161)	3,742
CASH, JANUARY 1	4,331	4,331	0	9,492	9,492	0
CASH, DECEMBER 31	\$ 1,408	2,431	1,023	589	4,331	3,742

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit G

MONTGOMERY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 EMERGENCY 911 FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 82,000	94,837	12,837	88,281	88,276	(5)
Interest	2,500	3,204	704	1,500	2,431	931
Other	1,000	875	(125)	0	1,055	1,055
Total Receipts	85,500	98,916	13,416	89,781	91,762	1,981
DISBURSEMENTS						
Salaries	13,746	13,831	(85)	13,205	12,783	422
Supplies	4,500	584	3,916	5,500	1,041	4,459
Equipment	62,500	51,692	10,808	62,260	54,519	7,741
Mileage and training	1,500	362	1,138	1,410	506	904
Other	18,000	5,074	12,926	3,500	1,425	2,075
Transfers out	0	1,500	(1,500)	0	0	0
Total Disbursements	100,246	73,043	27,203	85,875	70,274	15,601
RECEIPTS OVER (UNDER) DISBURSEMENTS	(14,746)	25,873	40,619	3,906	21,488	17,582
CASH, JANUARY 1	68,161	68,161	0	46,673	46,673	0
CASH, DECEMBER 31	\$ 53,415	94,034	40,619	50,579	68,161	17,582

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

MONTGOMERY COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY BAD CHECK FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 5,400	7,322	5,000	5,967	967	
Interest	200	438	425	592	167	
Total Receipts	5,600	7,760	5,425	6,559	1,134	
DISBURSEMENTS						
Salaries	2,053	2,224	1,850	8,656	(6,806)	
Supplies	300	890	300	265	35	
Equipment	2,500	1,655	400	4,294	(3,894)	
Total Disbursements	4,853	4,769	2,550	13,215	(10,665)	
RECEIPTS OVER (UNDER) DISBURSEMENTS	747	2,991	2,875	(6,656)	(9,531)	
CASH, JANUARY 1	11,497	11,497	18,153	18,153	0	
CASH, DECEMBER 31	\$ 12,244	14,488	21,028	11,497	(9,531)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit I

MONTGOMERY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 CAPITAL IMPROVEMENT FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 376,327	376,280	(47)	355,000	374,156	19,156
Interest	11,330	17,648	6,318	10,000	12,010	2,010
Other	0	2,273	2,273	3,600	2,376	(1,224)
Transfers in	75,000	70,000	(5,000)	0	100,000	100,000
Total Receipts	462,657	466,201	3,544	368,600	488,542	119,942
DISBURSEMENTS						
Salaries	20,170	19,359	811	12,858	19,163	(6,305)
Supplies	5,635	0	5,635	0	0	0
Equipment	34,111	47,609	(13,498)	55,800	36,421	19,379
Debt service	315,595	311,019	4,576	312,730	172,827	139,903
Other	3,500	3,956	(456)	0	0	0
Transfers out	70,000	0	70,000	0	105,000	(105,000)
Total Disbursements	449,011	381,943	67,068	381,388	333,411	47,977
RECEIPTS OVER (UNDER) DISBURSEMENTS	13,646	84,258	70,612	(12,788)	155,131	167,919
CASH, JANUARY 1	269,985	269,985	0	114,854	114,854	0
CASH, DECEMBER 31	\$ 283,631	354,243	70,612	102,066	269,985	167,919

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit J

MONTGOMERY COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 12,000	4,852	3,500	4,024	524	
Interest	0	573	0	183	183	
Other	0	13,390	6,500	9,553	3,053	
Total Receipts	12,000	18,815	10,000	13,760	3,760	
DISBURSEMENTS						
Sheriff	16,000	4,894	14,500	14,176	324	
Total Disbursements	16,000	4,894	14,500	14,176	324	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,000)	13,921	(4,500)	(416)	4,084	
CASH, JANUARY 1	8,891	8,891	9,307	9,307	0	
CASH, DECEMBER 31	\$ 4,891	22,812	4,807	8,891	4,084	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

MONTGOMERY COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY TRAINING FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 1,700	938	1,525	1,002	(523)	
Interest	500	684	500	655	155	
Total Receipts	2,200	1,622	2,025	1,657	(368)	
DISBURSEMENTS						
Prosecuting Attorney	6,000	3,217	575	524	51	
Total Disbursements	6,000	3,217	575	524	51	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,800)	(1,595)	1,450	1,133	(317)	
CASH, JANUARY 1	20,744	20,744	19,611	19,611	0	
CASH, DECEMBER 31	\$ 16,944	19,149	21,061	20,744	(317)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

MONTGOMERY COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
JOHNSON GRASS FUND

		Year Ended December 31,					
		1999			1998		
				Variance			Variance
				Favorable			Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Other	\$	0	0	0	0	0	0
Total Receipts		0	0	0	0	0	0
DISBURSEMENTS							
Supplies		250	74	176	400	189	211
Total Disbursements		250	74	176	400	189	211
RECEIPTS OVER (UNDER) DISBURSEMENTS		(250)	(74)	176	(400)	(189)	211
CASH, JANUARY 1		5,973	5,973	0	6,162	6,162	0
CASH, DECEMBER 31	\$	5,723	5,899	176	5,762	5,973	211

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

MONTGOMERY COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
RECORDER'S USER FEE FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 5,374	6,218	5,000	6,046	1,046	
Interest	0	85	0	74	74	
Other	0	30	0	0	0	
Total Receipts	5,374	6,333	5,000	6,120	1,120	
DISBURSEMENTS						
Ex Officio Recorder of Deeds	9,802	6,406	7,146	6,407	739	
Total Disbursements	9,802	6,406	7,146	6,407	739	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,428)	(73)	(2,146)	(287)	1,859	
CASH, JANUARY 1	4,428	4,428	4,715	4,715	0	
CASH, DECEMBER 31	\$ 0	4,355	2,569	4,428	1,859	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

MONTGOMERY COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF FORFEITURE FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Interest	\$ 0	60	0	54	54	
Other	200	0	4,000	0	(4,000)	
Total Receipts	200	60	4,000	54	(3,946)	
DISBURSEMENTS						
Equipment	2,000	1,518	4,000	0	4,000	
Total Disbursements	2,000	1,518	4,000	0	4,000	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,800)	(1,458)	0	54	54	
CASH, JANUARY 1	2,148	2,148	2,094	2,094	0	
CASH, DECEMBER 31	\$ 348	690	2,094	2,148	54	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

MONTGOMERY COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LOCAL EMERGENCY PLANNING FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Intergovernmental	\$ 3,500	4,452	4,200	3,654	(546)	
Interest	270	323	100	271	171	
Total Receipts	3,770	4,775	4,300	3,925	(375)	
DISBURSEMENTS						
Salaries	1,600	0	1,500	0	1,500	
Mileage and training	1,975	33	1,025	320	705	
Equipment	1,800	0	0	3,923	(3,923)	
Other	150	59	0	88	(88)	
Total Disbursements	5,525	92	2,525	4,331	(1,806)	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,755)	4,683	1,775	(406)	(2,181)	
CASH, JANUARY 1	8,262	8,262	8,668	8,668	0	
CASH, DECEMBER 31	\$ 6,507	12,945	10,443	8,262	(2,181)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit P

MONTGOMERY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SHERIFF'S OPERATION FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 12,000	13,318	1,318	15,000	13,233	(1,767)
Interest	0	399	399	500	119	(381)
Other	0	15,390	15,390	14,500	5,509	(8,991)
Total Receipts	12,000	29,107	17,107	30,000	18,861	(11,139)
DISBURSEMENTS						
Salaries	0	0	0	7,649	0	7,649
Supplies	2,000	1,092	908	100	0	100
Equipment	8,000	37,126	(29,126)	6,363	4,530	1,833
Grant matching	5,000	400	4,600	0	0	0
Other	7,000	848	6,152	4,269	1,740	2,529
Total Disbursements	22,000	39,466	(17,466)	18,381	6,270	12,111
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,000)	(10,359)	(359)	11,619	12,591	972
CASH, JANUARY 1	15,819	15,819	0	3,228	3,228	0
CASH, DECEMBER 31	\$ 5,819	5,460	(359)	14,847	15,819	972

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

MONTGOMERY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CHILDREN'S TRUST FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Other	\$ 400	522	122
Total Receipts	400	522	122
DISBURSEMENTS			
Services to children	0	0	0
Total Disbursements	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	400	522	122
CASH, JANUARY 1	3,943	3,943	0
CASH, DECEMBER 31	\$ 4,343	4,465	122

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit R

MONTGOMERY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW LIBRARY FUND

Year Ended December 31,			
1999			
			Variance
	Budget	Actual	Favorable
			(Unfavorable)
RECEIPTS			
Charges for services	\$ 4,575	4,951	376
Total Receipts	4,575	4,951	376
DISBURSEMENTS			
Law library	4,000	3,733	267
Total Disbursements	4,000	3,733	267
RECEIPTS OVER (UNDER) DISBURSEMENTS	575	1,218	643
CASH, JANUARY 1	3,935	4,321	386
CASH, DECEMBER 31	\$ 4,510	5,539	1,029

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit S

MONTGOMERY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CIRCUIT CLERK INTEREST FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 480	908	428
Total Receipts	480	908	428
DISBURSEMENTS			
Circuit Clerk	5,056	972	4,084
Total Disbursements	5,056	972	4,084
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,576)	(64)	4,512
CASH, JANUARY 1	4,576	4,635	59
CASH, DECEMBER 31	\$ 0	4,571	4,571

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit T

MONTGOMERY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
ASSOCIATE CIRCUIT INTEREST FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 500	889	389
Total Receipts	500	889	389
DISBURSEMENTS			
Associate Circuit Clerk	0	0	0
Total Disbursements	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	500	889	389
CASH, JANUARY 1	13,972	14,009	37
CASH, DECEMBER 31	\$ 14,472	14,898	426

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit U

MONTGOMERY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY DELINQUENT TAX FUND

Year Ended December 31,			
1999			
			Variance
	Budget	Actual	Favorable
			(Unfavorable)
RECEIPTS			
Interest	\$ 0	214	214
Total Receipts	0	214	214
DISBURSEMENTS			
Prosecuting Attorney	0	0	0
Total Disbursements	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	214	214
CASH, JANUARY 1	6,299	6,299	0
CASH, DECEMBER 31	\$ 6,299	6,513	214

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit V

MONTGOMERY COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT BLOCK GRANT

Year Ended December 31,			
1998			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	\$ 0	0	0
Total Receipts	0	0	0
DISBURSEMENTS			
Sheriff	0	6	(6)
Total Disbursements	0	6	(6)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(6)	(6)
CASH, JANUARY 1	6	6	0
CASH, DECEMBER 31	\$ 6	0	(6)

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit W

MONTGOMERY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 HEALTH CENTER FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 175,000	185,546	10,546	176,000	167,484	(8,516)
Intergovernmental	199,880	215,695	15,815	304,005	267,911	(36,094)
Charges for services	18,700	18,903	203	18,400	19,862	1,462
Interest	7,500	7,917	417	6,000	10,037	4,037
Other	11,000	19,069	8,069	9,000	13,743	4,743
Total Receipts	412,080	447,130	35,050	513,405	479,037	(34,368)
DISBURSEMENTS						
Salaries	313,545	310,617	2,928	384,584	358,019	26,565
Office expenditures	18,500	16,324	2,176	20,800	17,717	3,083
Equipment	2,600	2,758	(158)	3,000	2,395	605
Mileage and training	9,535	7,736	1,799	16,725	10,217	6,508
Building construction	0	0	0	44,936	38,935	6,001
Utilities	4,000	3,560	440	4,200	3,651	549
Medical supplies	10,100	8,662	1,438	12,500	10,072	2,428
Core	10,000	9,264	736	12,000	6,455	5,545
Other	41,570	35,058	6,512	45,900	36,127	9,773
Emergency	1,000	0	1,000	5,000	0	5,000
Total Disbursements	410,850	393,979	16,871	549,645	483,588	66,057
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,230	53,151	51,921	(36,240)	(4,551)	31,689
CASH, JANUARY 1	130,704	130,704	0	135,255	135,255	0
CASH, DECEMBER 31	\$ 131,934	183,855	51,921	99,015	130,704	31,689

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Notes to the Financial Statements

MONTGOMERY COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Montgomery County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, or the Health Center Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1999, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Enforcement Block Grant Fund	1999
POST Commission Fund	1999 and 1998
Children's Trust Fund	1998
Law Library Fund	1998
Circuit Clerk Interest Fund	1998
Associate Circuit Interest Fund	1998

Warrants issued were in excess of budgeted amounts for the following funds:



<u>Fund</u>	<u>Years Ended December 31,</u>
Emergency Preparedness Fund	1999
Sheriff's Operation Fund	1999
Prosecuting Attorney Bad Check Fund	1998
Local Emergency Planning Fund	1998
Law Enforcement Block Grant Fund	1998

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

The county's published financial statements for the years ended December 31, 1999 and 1998, included all funds presented in the accompanying financial statements.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1999, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The financial statements do not include the cash balances of the County Collector, who collects and distributes property taxes as an agent for various local governments. However, for the purpose of these risk disclosures, the County Collector's cash balances are included since collateral securities to cover amounts not covered by federal depositary insurance are pledged to the county rather than to specific county officials.

Of the county's bank balance at December 31, 1999, \$1,121,219 was covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name and \$3,563,991 was covered by collateral pledged by one bank and held by a correspondent bank but not in the county's name.

Of the county's bank balance at December 31, 1998, \$1,017,747 was covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name and \$2,689,258 was covered by collateral pledged by one bank and held by a correspondent bank but not in the county's name.

The Health Center's deposits at December 31, 1999 were entirely covered by federal depositary insurance.

Of the Health Center's bank balance at December 31, 1998, \$155,679 was covered by federal depositary insurance and \$2,211 was covered by collateral pledged by one bank and held by a correspondent bank but not in the Health Center Board's name.

## Supplementary Schedule

## Schedule

MONTGOMERY COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1999	1998
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state Department of Health -				
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	ER0045-8170	\$ 0	16,655
		ER0045-9170	17,326	5,953
		ER0045-0170	7,849	0
	Program Total		<u>25,175</u>	<u>22,608</u>
U.S.DEPARTMENT OF JUSTICE				
Passed through:				
State Department of Public Safety				
16.592	Local Law Enforcement Block Grants Program	98-LBG-062	3,600	0
Missouri Sheriffs' Association -				
16.unknown	Domestic Cannabis Eradication/Suppression Program	N/A	650	751
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state Highway and Transportation Commission:				
20.205	Highway Planning and Construction	BRO-070(10)	202,367	0
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration -				
39.003	Donation of Federal Surplus Personal Property	N/A	1,561	633
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
Department of Health -				
93.197	Childhood Lead Poisoning Prevention Projects - State and Community-Based Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	ERO146-9170CLPP	971	424
		ERO146-0170CLPP	459	0
	Program Total		<u>1,430</u>	<u>424</u>

## Schedule

MONTGOMERY COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures Year Ended December 31,	
			1999	1998
93.217	Family Planning Services	ERO175-8170FP	0	9,035
		ERO175-9170FP	10,444	3,380
		ERS175-0170FP	3,309	0
	Program Total		<u>13,753</u>	<u>12,415</u>
93.268	Immunization Grants	ERO146-8170GPH	0	2,855
		ERO146-9170IMM	1,350	1,530
		N/A	16,111	9,629
	Program Total		<u>17,461</u>	<u>14,014</u>
	Department of Social Services -			
93.563	Child Support Enforcement	N/A	21,912	19,356
	Department of Health -			
93.575	Child Care and Development Block Grant	8894-84-2415MCH	0	1,018
		8923-84-2415CCDF	1,948	364
		80513-89-0923CCDF	445	0
	Program Total		<u>2,393</u>	<u>1,382</u>
	Department of Health -			
93.991	Preventive Health and Health Services Block Grant	N/A	192	250
93.994	Maternal and Child Health Services	ERO146-8170MCH	0	11,585
	Block Grant to the States	ERO146-9170MCH	8,454	2,333
		ERS146-0170MCH	4,241	0
		N/A	959	875
	Program Total		<u>13,654</u>	<u>14,793</u>
	Total Expenditures of Federal Awards		<u>\$ 304,148</u>	<u>86,626</u>

N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

## Notes to the Supplementary Schedule

MONTGOMERY COUNTY, MISSOURI  
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Montgomery County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals . . .

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Donation of Federal Surplus Personal Property Program (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

Of the pass-through amounts for the Immunization Grants program (CFDA number 93.268), \$16,111 and \$9,629, represent the original acquisition cost of other vaccines purchased by the Centers for Disease Control but distributed to the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. Of the amounts for the Preventive Health and Health Services Block Grant (CFDA number 93.991), \$192 and \$250 represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. Of the amounts for the Maternal and Child Health Services Block Grant to the States (CFDA number 93.994), \$959 and \$875 also represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. The remaining pass-through amounts for Immunization Grants, the Preventive Health and Health Services Block Grant, and the Maternal and Child Health Services Block Grant to the States represent cash disbursements.

2. Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 1999 and 1998.



FEDERAL AWARDS -  
SINGLE AUDIT SECTION

## State Auditor's Report



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission  
and  
Officeholders of Montgomery County, Missouri

Compliance

We have audited the compliance of Montgomery County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 1999 and 1998. The county's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Montgomery County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the years ended December 31, 1999 and 1998. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with

OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-1.

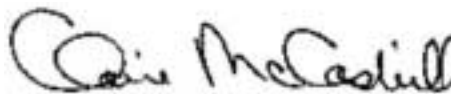
#### Internal Control Over Compliance

The management of Montgomery County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the county's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe that the reportable condition described above is a material weakness.

This report is intended for the information of the management of Montgomery County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

June 14, 2000 (fieldwork completion date)

Schedule

MONTGOMERY COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
YEARS ENDED DECEMBER 31, 1999 AND 1998

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?        yes   x   no

Reportable conditions identified that are  
not considered to be material weaknesses?        yes   x   none reported

Noncompliance material to the financial statements  
noted?        yes   x   no

Federal Awards

Internal control over major program:

Material weaknesses identified?        yes   x   no

Reportable condition identified that is  
not considered to be a material weakness?   x   yes        none reported

Type of auditor's report issued on compliance for  
major program: Unqualified

Any audit findings disclosed that are required to be  
reported in accordance with Section .510(a) of OMB  
Circular A-133?   x   yes        no

Identification of major program:

CFDA or	
Other Identifying	
<u>Number</u>	<u>Program Title</u>
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A  
and Type B programs: \$300,000

Auditee qualified as a low-risk auditee?

\_\_\_\_\_ yes        x   no

## Section II - Financial Statement Findings

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

## Section III - Federal Award Findings and Questioned Costs

This section includes the audit finding that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

<b>99-1.                                      Schedule of Expenditures of Federal Awards</b>
--

Federal Grantor: U.S. Department of Transportation

Pass-Through Grantor: State Highway and Transportation Commission

Federal CFDA Number: 20.205

Program Title: Highway Planning and Construction

Pass-Through Entity

Identifying Number: BRO 070(10)

Award Year: 1999

Questioned Costs: Not applicable

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the SEFA to the State Auditor's Office as part of the annual budget.

The County does not have a procedure in place to track federal awards for preparation of the SEFA. The county did not prepare and submit a SEFA to the State Auditor's Office for the year ended December 31, 1998. The county prepared a SEFA for the year ended December 31, 1999; however, the schedule included only six of the twelve federal programs in which the county participated during the year. In addition, the information presented by the County Clerk for some of the programs did not agree with the county's expenditure records.

Without a timely and accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal funds.

**WE RECOMMEND** the County Clerk prepare a complete and accurate schedule of expenditures of federal awards and submit the schedule to the State Auditor's Office as a part of the annual budget.

**AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION**

*The County Commission and the County Clerk responded as follows:*

*We concur with this recommendation. The County Clerk will request information regarding federal funds from all county officials by letter during preparation of the county budgets and SEFA schedule. This recommendation will be implemented when the next SEFA schedule is prepared in January 2001.*



Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*

MONTGOMERY COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior audit report issued for the two years ended December 31, 1997, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings  
in Accordance With OMB Circular A-133

MONTGOMERY COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

Our prior audit report issued for the two years ended December 31, 1997, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

## MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -  
State Auditor's Findings

MONTGOMERY COUNTY, MISSOURI  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Montgomery County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated June 14, 2000. We also have audited the compliance of Montgomery County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 1999 and 1998, and have issued our report thereon dated June 14, 2000.

We also have reviewed the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this review were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our review, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Because the Montgomery County Developmental Disabilities Assistance Board is audited and separately reported on by other independent auditors, the related fund is not presented in the special-purpose financial statements. However, we reviewed that audit report and the substantiating working papers for the years ended December 31, 1998 and 1997.

Our review was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our review of the elected county officials and the county board referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings and Questioned

Costs. These findings resulted from our audit of the special-purpose financial statements of Montgomery County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

<b>1.</b>	<b>County Financial Condition</b>
-----------	-----------------------------------

Our prior report for the two years ended December 31, 1997, indicated that Montgomery County's General Revenue Fund was experiencing declining cash balances and increasing disbursements. Similarly, during the two years ended December 31, 1999, the General Revenue Fund's cash balances were also maintained at significantly low levels, and increases in receipts were consumed by corresponding increases in disbursements. The following chart shows General Revenue Fund receipts, disbursements, interfund loan transactions, and cash balances for the three years ended December 31, 1999.

		Year Ended December 31,		
		1999	1998	1997
Cash Balance, January 1	\$	76,704	6,911	147,698
Receipts		1,704,121	1,632,378	1,142,104
Loans from Capital Improvement fund		0	105,000	65,000
Disbursements		(1,683,015)	(1,567,585)	(1,347,891)
Repayments to Capital Improvement Fund		<u>(70,000)</u>	<u>(100,000)</u>	<u>0</u>
Cash Balance, December 31	\$	<u>27,810</u>	<u>76,704</u>	<u>6,911</u>

Based on the county's budget for the year ended December 31, 2000, the ending cash balance of the General Revenue Fund is projected to be only \$5,300. The low cash balances have led to periodic cash flow problems and interfund borrowing. In addition, in 1998 the Commission temporarily laid off some employees paid by the General Revenue Fund; however, these employees were subsequently rehired or replaced. The County Commission indicated that the new jail, which became operational and revenue producing in the spring of 1998, has succeeded in producing a positive cash flow to supplement the General Revenue Fund. As evidenced by the preceding table, while receipts increased significantly in 1998, disbursements have steadily risen each year. The county has not been able to set aside any of the increased receipts, but has used those additional funds. The County Commission has not made any significant long term reductions in discretionary disbursements or increases in other receipts during the two years ended December 31, 1999 as recommended in our prior report.

The County Commission should review discretionary disbursements to ensure efficient use of resources available to the county and to determine if long term reductions in discretionary



disbursements are possible. In addition, the County Commission should attempt to maximize receipts from all sources.

**WE AGAIN RECOMMEND** the County Commission consider various alternatives of increasing receipts and/or reducing disbursements to ensure that the General Revenue Fund's financial condition improves and is able to maintain an adequate operating cash reserve.

### **AUDITEE'S RESPONSE**

*We agree with the recommendation. We do continually scrutinize the budgets and operations of the county. We will continue to pursue other receipt sources and methods of controlling and reducing discretionary disbursements as much as possible. We also feel a new sales tax issue, possibly restricted for law enforcement, will need to be considered for presentation to the voters in order to provide additional resources and free up other general revenue money to establish and maintain an adequate operating cash reserve.*

## **2. Apportionment of Railroad and Utility Taxes**

During our review, we noted calculation errors in the apportionments of the 1997, 1998, and 1999 railroad and utility taxes. The county began using new software in 1997 to make these calculations. Erroneous information used that year was carried forward, also causing the 1998 and 1999 errors. These errors resulted in incorrect payments to the various school districts. The following table indicates the total amounts over or (under) paid to the various school districts for 1997, 1998, and 1999 tax collections:

<u>School District</u>	<u>Over (Under) Paid</u>
Community R-VI	\$ 1,449
Gasconade Co. R-I	26,666
Troy R-III	243
Wellsville Middletown R-I	26,775
Montgomery County R-II	(55,133)

**WE RECOMMEND** the County Clerk consult with the various school districts and the Missouri Department of Elementary and Secondary Education for guidance on how to correct these past errors.

### **AUDITEE'S RESPONSE**

*I agree with this recommendation. I have already contacted each of the school districts to notify them of the errors and am in the process of working out arrangements for repayments. At this point, I cannot determine when this issue will be fully resolved.*

**3.****Fixed Assets**

The County Commission or its designee is responsible for maintaining a complete detailed record of county property. Currently, the County Clerk maintains a computerized inventory listing of fixed assets held by county officials. Our review of the fixed asset records and control procedures noted the following concerns:

- A. The computerized listing is provided to each officeholder, who is then responsible for conducting the physical inventory in his/her office. The County Clerk indicated that he or his staff perform procedures to verify the accuracy of the physical inventories to the fixed asset records. However, the last physical inventory was completed December 1997.
- B. Additions and deletions of fixed assets are not recorded in the property control records as they occur. The fixed assets purchased during the two years ended December 31, 1999 were not included on the fixed asset records. In addition, fixed asset purchases per the expenditure records are not reconciled to additions per the inventory records.
- C. Fixed assets are not numbered, tagged, or otherwise identified as county property immediately upon receipt. Properly tagged items help improve accountability and assure the county that all county property is identified as belonging to the county.

Adequate general fixed asset records are necessary to secure better internal control over county property, meet statutory requirements, and provide a basis for determining proper insurance coverage required on county property. Physical inventories of county property are necessary to ensure the fixed asset records are accurate, identify any unrecorded additions and deletions, detect theft of assets, and identify obsolete assets.

Effective August 28, 1999, Section 49.093, RSMo Cumulative Supp. 1999, provides the county officer of each county department shall annually inspect and inventory county property used by that department with an individual original value of \$250 or more and any property with an aggregate original value of \$1,000 or more. After the first inventory is taken, an explanation of material changes shall be attached to subsequent inventories. All remaining property not inventoried by a particular department shall be inventoried by the county clerk. The reports required by this section shall be signed by the county clerk.

Similar conditions were noted in the prior report.

**WE RECOMMEND** the County Commission establish a written policy related to the handling and accounting for general fixed assets. In addition to providing guidance on accounting and record keeping, the policy could include necessary definitions, address important dates, establish standardized forms and reports to be used, discuss procedures for the handling of asset disposition, and any other concerns associated with county property. In addition all general fixed assets should be tagged or identified as county-owned property.

## **AUDITEE'S RESPONSE**

*We agree with this recommendation and will establish a written policy regarding fixed assets within two months. We also will require an inventory to be performed in October 2000, and during that inventory process we will attempt to identify and tag all applicable county fixed assets.*

### **4. Circuit Clerk's Controls and Procedures**

The Circuit Clerk is responsible for assessing, collecting, and distributing monies in connection with circuit court proceedings. Receipts totaled approximately \$92,000 and \$94,000 during the years ended December 31, 1999 and 1998, respectively. Our review of the Circuit Clerk's records and procedures noted the following concerns:

- A. Receipts are not deposited on a timely basis. During the two months reviewed, receipts were deposited approximately six times per month. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, deposits should be made daily or when accumulated receipts exceed \$100.
- B. The Circuit Clerk and Associate Circuit/Probate Division offices are participating in a pilot project for the state's BANNER court financial and case management computer system. The Circuit Clerk's financial data went on-line with BANNER in January 1998.

Formal bank reconciliations for the fee account are not prepared on a timely basis. As of June 2000, bank reconciliations have not been prepared since June 1999. The Circuit Clerk indicated that bank reconciliations for the new BANNER account are to be prepared by the Office of the State Courts Administrator (OSCA) and sent to the county. In addition, she stated that she contacted OSCA numerous times and the reconciliations could not be prepared due to problems with the BANNER system that occurred during a system upgrade in December 1999. The Circuit Clerk has not maintained any manual records to compensate for the BANNER system problems and has not attempted to perform any manual reconciliations between the bank information and system transactions processed by her office.

Timely preparation of bank reconciliations is necessary to ensure accounting records and bank records are in agreement, allow for the timely correction of errors, and provide the basis for a monthly comparison of cash balances to open items listings.

### **WE RECOMMEND the Circuit Clerk:**

- A. Deposit receipts daily or when accumulated receipts exceed \$100.
- B. Ensure formal bank reconciliations are prepared on a monthly basis. Any differences should be investigated and resolved in a timely manner.

### **AUDITEE'S RESPONSE**

- A. *I agree that the deposits were not always timely, but I was told by OSCA because of the problems with BANNER to not deposit some evenings until BANNER deposits and actual deposits agreed. Most of these problems have been corrected and we are now again making the regular deposits as of about August 14, 2000.*
- B. *The statement that manual records should have been done to compensate for OSCA not completing the bank reconciliations was not possible. I was informed to not do manual records by OSCA and that the problems with BANNER were being corrected and then bank reconciliations would be completed.*

<b>5. Associate Circuit /Probate Division's Controls and Procedures</b>
---

The Associate Circuit/Probate Division processed receipts for civil cases, criminal cases, traffic tickets, bonds, and probate cases. Receipts totaled approximately \$350,000 and \$355,000 for the years ended December 31, 1999 and 1998, respectively. We noted the following concerns regarding Associate Circuit/Probate Division operations:

- A. Receipts are not deposited timely. During the months reviewed we noted deposits were made approximately five times per month. In addition, bond monies received from the Sheriff's Office are held until charges are filed by the Prosecuting Attorney. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, deposits should be made intact daily or when the accumulated receipts exceed \$100.
- B. Accounting duties are not adequately segregated. Two individuals are primarily responsible for receiving, disbursing, and depositing monies, preparing bank reconciliations, and maintaining the accounting records. There were no documented reviews of the accounting records performed by the Associate Circuit/Probate Division Judge.

Proper segregation of duties helps ensure that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by having one clerk prepare the daily cash reconciliations and deposit the monies and having the other clerk vouch the daily closeout and prepare the bank reconciliation. If proper segregation of duties cannot be achieved, at a minimum, periodic independent reviews of the records should be performed and documented.

**WE RECOMMEND** the Associate Circuit/Probate Division:

- A. Ensure that deposits are made intact daily or when accumulated receipts exceed \$100.
- B. Segregate accounting duties to the extent possible or ensure periodic independent reviews are performed and documented.

## **AUDITEE'S RESPONSE**

*The Associate Circuit Judge responded as follows:*

- A. *I do not agree with this recommendation. We will not deposit daily because we need to have cash available (from daily receipts) to make change on large docket days, especially our large traffic dockets which occur two times per month. We believe that retaining these receipts for these large docket days is a better alternative than maintaining a large change fund throughout the month. Regarding the bonds, we will consider contacting the Office of State Courts Administrator to determine if bonds can now be entered in the Banner System prior to when charges are filed and a case is established so that the monies can be deposited and tied to the court's accounting records.*
- B. *We will consider alternatives to perform independent reviews of daily deposit closeouts and monthly bank reconciliations. I will try to review the daily deposit closeouts on a test basis to ensure receipts are being deposited. We will begin implementing these procedures by the end of September 2000.*

<b>6. Prosecuting Attorney's Accounting Controls and Procedures</b>
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The Prosecuting Attorney's office receives monies for bad check restitution payments. During 1998 and 1999 there were four different individuals that served as the county's prosecuting attorney. The current prosecuting attorney was appointed to the office in October 1999. We reviewed the accounting controls and procedures of the office and noted the following concerns.

- A. Receipts are not always deposited timely and intact. For example, as of April 12, 2000, the Prosecuting Attorney had \$890 of receipts on hand and had not made a deposit since February 18, 2000. In addition, we noted that receipts were not always deposited in the order in which they were received. Also, money orders and cashier's checks for administrative fees are not restrictively endorsed immediately upon receipt.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, deposits should be made intact daily or when accumulated receipts exceed \$100. In addition, applicable checks and money orders should be restrictively endorsed when received.

- B. The Prosecuting Attorney requires restitution to be made in the form of either money order or cashier's check made payable to the merchant. On April 12, 2000, the Prosecuting Attorney was holding over \$5,000 in checks and money orders, some of which had been in the Prosecuting Attorney's possession for over four months. In addition, the Prosecuting Attorney does not obtain documentation from the merchant when the restitution checks are turned over.

To reduce the risk of loss, theft or misuse of funds, the Prosecuting Attorney should turn over restitution checks to the merchants on a timely basis and receive documentation from the merchant when the checks are turned over.

- C. An adequate system to account for all bad check complaints received by the Prosecuting Attorney's office, as well as subsequent disposition of these complaints, has not been established. The bad check complaints are not assigned sequential control numbers nor are they recorded on an initial log or listing as they are received.

To ensure all bad checks turned over to the Prosecuting Attorney are properly handled, a sequential number should be assigned to each bad check complaint received and a log should be maintained listing each complaint and its disposition. The log should contain information such as the complaint number, the merchant's name, the issuer of the check, the amount of the bad check fee, and the disposition of the bad check, including date restitution was received and disbursed to the merchant, the date and criminal case in which charges were filed, or other disposition.

- D. The Prosecuting Attorney has not established a formal policy specifying when unpaid bad check complaints should be filed as a court case. During our review of bad check files, we noted that collection procedures and efforts are not always made timely and there is no clear policy of follow-up collection efforts to be taken or timing of the efforts.

The Prosecuting Attorney should establish written procedures for collection of unpaid restitution and fees. Such procedures should consist of generating periodic reports of complaints with balances due and following up on those for which payments are not being made. In addition, information regarding complaints with delinquent payments and significant balances due should be regularly provided to the Prosecuting Attorney for review and assessment of follow-up collection efforts or other court action which may be necessary.

**WE RECOMMEND** the Prosecuting Attorney:

- A. Deposit all monies intact daily or when accumulated receipts exceed \$100. Also, restrictively endorse all money orders and cashier checks immediately upon receipt.
- B. Remit restitution received to victims more timely and obtain documentation from the vendor when the checks are turned over to them.
- C. Assign sequential control numbers to bad check complaints and maintain a log to adequately account for bad check complaints as well as the ultimate disposition.
- D. Maintain a complete and accurate listing of delinquent bad check restitution and fees. In addition, written procedures should be established and implemented for pursuing the collection of such complaints, including when to file as court cases.

### **AUDITEE'S RESPONSE**

- A. *I agree with this recommendation. We now endorse checks immediately upon receipt. We are also now trying to make deposits at least once a week.*
- B. *I agree with this recommendation. Staff responsibilities have been reassigned and we are now trying to distribute restitution to the vendors once a week. We will begin obtaining signatures on photocopies of money orders remitted to vendors who pick up restitution in person. The vendor remittance letter sent when restitution is mailed out to vendors will be modified to include a return receipt. We will try to have these procedures implemented by the end of November 2000.*
- C. *I agree with this recommendation. We will begin assigning a sequential number to each complaint form. This number will then be recorded on the complaint log. The complaint log will be modified and used to track the status and ultimate disposition of each complaint. We will begin assigning the sequential complaint numbers and tracking complaint dispositions by the end of November 2000.*
- D. *I agree with this recommendation. We now try to review unpaid bad check complaints once a week to determine if charges need to be filed, but we are not always able to do this weekly due to workload constraints. We will develop a method of tracking unpaid restitution and fees, possibly by using the control log. Also, written procedures for processing bad check complaints will be developed as recommended. We will try to have these recommendations implemented by the end of November 2000.*

<b>7. Sheriff's Controls and Procedures</b>
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The Sheriff maintains individual cash accounts containing personal funds held for each inmate placed in the Montgomery County jail by the U.S. Immigration and Naturalization Service (INS) because many of these inmates are not U.S. citizens and are not able to cash refund checks upon their release or deportation. The Sheriff also maintains an Inmate Account for the deposit of personal funds received from non-INS inmates. These funds are held in trust for the inmates and may be used by the inmates during commissary sales. Finally, the Sheriff maintains a Fee Account for the receipt of monies from bonds, gun permits, garnishments, and fees from court cases.

In addition, full time employees of the Sheriff's Department process commissary and other financial transactions through the Reserve Deputy Association's Reserve Account and maintain all financial information of the Reserve Account. As a result, our review included the Sheriff's controls and procedures related to the Reserve Account. During our review of these accounts, we noted the following concerns:

- A. Receipt slips are not issued for prisoner monies received and deposited into the Inmate Account or held in cash for INS inmates. Pre-numbered receipt slips would

help establish the monies for which the Sheriff's Department is accountable when money is submitted by, or on behalf of, inmates. This is especially critical given that a lot of activity, related to INS prisoners, is handled solely in cash.

To adequately account for all monies received, prenumbered receipt slips should be issued for all monies received and the numerical sequence should be accounted for properly.

- B. Monies received from prisoners are not always deposited into the Inmate Account on a timely basis or intact and a reconciliation between receipts and deposits is not performed. In addition, transfers from the Inmate Account and INS cash accounts after commissary sales to the Reserve Account are also not made intact. Money orders received from INS prisoners are sometimes cashed from other receipts, and monies on hand are sometimes used for commissary sale transfers or for cash refunds to non-INS inmates.

To properly safeguard cash receipts and reduce the risk of loss, theft, or misuse of funds, all non-INS monies received should be deposited intact daily or when accumulated receipts exceed \$100. Transfers from the Inmate Account and INS cash funds should be made by check and cash, respectively and should not be commingled with other transactions. Also, refunds to non-INS prisoners should only be made by check.

- C. Disbursements made to inmates are authorized by the inmate's signature on their individual ledger sheet. We noted several instances where inmate signatures were not obtained for distributions made to them from their accounts.
- D. An open-items list of individual prisoner balances is not periodically prepared. Additionally, an open-items list or the control ledger total is not reconciled to the bank balance and cash on hand. An open-items list should be prepared and reconciled to the bank and cash balances to ensure the individual inmate balances agree to the control ledger total and to ensure the proper disposition of cash balances. The periodic reconciliation of liabilities with the bank and cash balances provides assurance that the records are in balance and that sufficient money is available for payment of all liabilities.
- E. Accounting duties are not adequately segregated. Two individuals are primarily responsible for receiving, disbursing, and depositing monies, preparing bank reconciliations, and maintaining the accounting records. One clerk is stationed in the Sheriff's main office and handles activity in the Fee Account and the other clerk is stationed in the jail and handles activity in the Inmate Account and Reserve Account.

Proper segregation of duties helps ensure that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing receipts from recording and reconciling receipts. If proper segregation of duties cannot be achieved, at a



minimum, periodic independent reviews of the records should be performed and documented. These reviews could be achieved by having the clerks periodically review each other's records and prepare each other's bank reconciliations.

**WE RECOMMEND** the Sheriff:

- A. Issue prenumbered receipt slips for all prisoner monies received and account for the numerical sequence.
- B. Make deposits intact daily or when accumulated receipts exceed \$100 and ensure that amounts spent at the commissary by inmates are transferred intact (by check from the Inmate Account for regular inmates and by cash from INS envelopes for INS inmates) into the Reserve Account. In addition, a reconciliation between receipts and deposits (in total and by composition) should be performed. Receipts should not be used for cashing INS money orders, transferring commissary sales, or refunding inmate cash balances. Any refunds to non-INS inmates should be made by check.
- C. Obtain inmate signatures on the individual ledger pages for all distributions.
- D. Prepare a monthly open-items list and reconcile the list to the control ledger total and to cash on hand and in the bank.
- E. Adequately segregate accounting duties to the extent possible or ensure periodic independent reviews are performed and documented.

**AUDITEE'S RESPONSE**

- A. *I agree. We are now issuing prenumbered receipt slips for inmate monies and are accounting for the numerical sequence.*
- B. *I agree. We are now depositing receipts intact and deposits are now being made two or three times per week. Commissary transfers are now being made intact and a reconciliation between receipts and deposits is performed at the time of deposit. All refunds to non-INS inmates are now being made by check.*
- C. *I agree. We do try to do this and will continue to do so.*
- D. *I agree. We have now begun preparing periodic open items lists and we reconcile those lists to the control ledger balance and the cash on hand and in the bank.*
- E. *I agree. We can try to alter procedures to provide for independent reviews of each clerk's records. We will try to implement these procedures by the end of October 2000.*

This report is intended for the information of the management of Montgomery County, Missouri, and other applicable government officials. However, this report is a matter of public record and its

distribution is not limited.

## Follow-Up on Prior Audit Findings

## MONTGOMERY COUNTY, MISSOURI FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Montgomery County, Missouri, on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended December 31, 1997. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendation has not been repeated, the county should consider implementing this recommendation.

### 1. County Financial Condition

The county's General Revenue Fund cash balance decreased significantly in 1997. While receipts stayed about the same, disbursements increased significantly in 1997. The following were also noted regarding the General Revenue Fund's financial condition:

- 1) The General Revenue Fund borrowed monies from the Capital Improvement Fund during 1997 and 1998. The repayment of these loans was not properly budgeted.
- 2) The county did not adequately estimate board bill and miscellaneous fees receipts in the 1998 budget.
- 3) Commissions received from the jail telephone were credited to the Law Enforcement Training Fund and the DARE Fund rather than the General Revenue Fund.
- 4) The new planning and zoning operation incurred disbursements well in excess of receipts.

#### Recommendation:

The County Commission continue to consider the various alternatives of increasing receipts and/or reducing disbursements.

#### Status:

Partially implemented. It appears that the financial condition of the General Revenue Fund has stabilized since the prior audit; however, the cash balance is still very low. No loans were made to the General Revenue Fund in 1999. Board bill budgeted receipts were more closely estimated in the 1999 budget, and planning and zoning receipts and disbursements were approximately \$15,000 and \$23,000, respectively in the year ended December 31, 1999. See MAR No. 1.

2. Budgetary Practices

- A. Formal budgets were not prepared and filed with the State Auditor's Office for a number of county funds for the years ended December 31, 1997 and 1996.
- B. Expenditures in excess of approved budgeted expenditures were made from several funds.

Recommendation:

- A. Ensure that budgets are prepared or obtained for all county funds in accordance with state law.
- B. Not authorize warrants in excess of budgeted expenditures. Extenuating circumstances should be fully documented and, if necessary, the budgets properly amended following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's Office.

Status:

- A. Implemented. In 1999, all but two funds were budgeted. The budget package prepared for 2000 includes a budget for all applicable funds.
- B. Not implemented. However, fewer funds were overspent by smaller amounts. Although not repeated in our current MAR, our recommendation remains as stated above.

3. General Fixed Asset Records and Procedures

General fixed asset records were not maintained on a current basis and annual physical inventories were not conducted.

Recommendation:

The County Clerk ensure the general fixed asset records are maintained on a current basis. In addition, an annual physical inventory of all county-owned property should be conducted and reconciled to the general fixed asset records.

Status:

Not implemented. See MAR No. 4.

## STATISTICAL SECTION

History, Organization, and  
Statistical Information

MONTGOMERY COUNTY, MISSOURI  
HISTORY, ORGANIZATION,  
AND STATISTICAL INFORMATION

Organized in 1818, the county of Montgomery was named after Richard Montgomery, a Revolutionary War General. Montgomery County is a county-organized, third-class county and is part of the 12th Judicial Circuit. The county seat is Montgomery City.

Montgomery County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Montgomery County received its money in 1999 and 1998 to support the county General Revenue and Special Road and Bridge Funds:

SOURCE	1999		1998	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
Property taxes	\$ 872,947	29	768,682	27
Sales taxes	554,718	18	551,271	20
Federal and state aid	1,281,499	43	970,208	35
Fees, interest, and other	310,599	10	518,716	18
Total	\$ 3,019,763	100	2,808,877	100

The following chart shows how Montgomery County spent monies in 1999 and 1998 from the General Revenue and Special Road and Bridge Funds:

USE	1999		1998	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
General county government	\$ 629,262	21	628,876	23
Public safety	1,123,753	37	1,038,709	38
Highways and roads	1,269,885	42	1,052,985	39
Total	\$ 3,022,900	100	2,720,570	100

In addition, significant sales tax receipts and principal and interest payments are accounted for



in the Capital Improvement Fund. Receipts of the Capital Improvement Fund were \$396,201 and \$388,542 and disbursements were \$381,943 and \$228,411 for the years ended December 31, 1999 and 1998, respectively.

The county maintains approximately 100 county bridges and 520 miles of county roads.

The county's population was 11,097 in 1970 and 11,355 in 1990. The following chart shows the county's change in assessed valuation since 1970:

	Year Ended December 31,				
	1999	1998	1985*	1980**	1970**
	(in millions)				
Real estate	\$ 71.7	69.5	49.2	27.2	16.5
Personal property	25.9	22.7	9.5	7.4	4.9
Railroad and utilities	31.0	30.5	25.7	15.2	9.8
Total	\$ 128.6	122.7	84.4	49.8	31.2

\* First year of statewide reassessment.

\*\* Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Montgomery County's property tax rates per \$100 of assessed valuations were as follows:

	Year Ended December 31,	
	1999	1998
General Revenue Fund	\$ .23	.23
Special Road and Bridge Fund*	.58	.56
Health Center Fund	.15	.15
Senate Bill 40 Board Fund	.10	.10

\* The county retains all tax proceeds from areas not within road districts. The county has two special road districts that receive four-fifths of the tax collections from property within these districts, and the Special Road and Bridge Fund retains one-fifth. The road districts also have an additional levy approved by the voters.

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county bills and collects property taxes for itself and most other local governments. Taxes collected were distributed as follows:

	Year Ended February 28,	
	2000	1999
State of Missouri	\$ 38,533	37,065
General Revenue Fund	294,359	278,365
Road funds	713,869	662,649
Assessment Fund	67,032	64,509
Health Center Fund	189,725	181,795
Senate Bill 40 Board Fund	126,606	121,757
School districts	4,290,007	3,756,621
Ambulance districts	324,181	311,174
Fire protection districts	93,011	86,233
Tri-County Levee district	141,101	141,239
Surtax	124,237	122,098
TIF District	11,909	10,886
Cities	91,307	85,255
County Clerk	2,121	2,022
County Employees' Retirement Fund	38,222	39,802
Commissions and fees:		
General Revenue Fund	100,682	97,096
Total	<u>\$ 6,646,902</u>	<u>5,998,566</u>

Percentages of current taxes collected were as follows:

	Year Ended February 28,	
	2000	1999
Real estate	92 %	92 %
Personal property	89	91
Railroad and utilities	100	100

Montgomery County also has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction
General	\$ .0050	None	50 %
Capital improvements	.0050	2014	None
Dispatching	.0025	None	None

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	2000	1999	1998
County-Paid Officials:			
J. Eric Harness, Presiding Commissioner	\$		18,000
Charles Korman, Presiding Commissioner		24,372	
Dorsey McCoy, Associate Commissioner		22,572	18,000
Vincent Eldringhoff, Associate Commissioner		22,572	18,000
William Waddell, County Clerk		34,200	30,500
David Dowling, Prosecuting Attorney			35,000
Phil York, Prosecuting Attorney		27,900	
Mark Bradley, Prosecuting Attorney		5,088	
Kelly Broniec, Prosecuting Attorney		7,512	
Robert Davis, Sheriff		36,000	36,000
Kermit Ellis, Jr., County Treasurer		25,308	20,870
Johnny B. Fry, County Coroner		6,000	6,000
LeNell Britt, Public Administrator *		10,602	8,770
Robert L. Schmidt, County Collector, year ended February 28,	34,200	30,250	
Jerome P. Overkamp, County Assessor **, year ended August 31,		38,900	38,900
Dennis Kallash, County Surveyor ***		3,635	0

\* Includes fees received from probate cases.

\*\* Includes \$900 annual compensation received from the state.

\*\*\* Compensation on a fee basis.

State-Paid Officials:

Patricia Bufka, Circuit Clerk and Ex Officio Recorder of Deeds	44,292	42,183
Roy L. Richter, Associate Circuit Judge	87,235	85,158

A breakdown of employees (excluding the elected officials) by office at December 31, 1999, is as follows:

Office	Number of Employees Paid by	
	County	State
Circuit Clerk and Ex Officio Recorder of Deeds*	1	3
County Clerk	2	0
Prosecuting Attorney*	3	0
Sheriff **	27	0
County Collector	1	0
County Assessor ***	7	0
Associate Division	0	1
Probate Division	0	1
Road and Bridge ****	19	0
Health Center*****	18	0
Senate Bill 40 Board*****	17	0
Emergency Management	1	0
Planning and Zoning	1	0
Emergency 911/Dispatching	11	0
Capital Improvement	1	0
Building and Grounds	1	0
Juvenile Office	1	0
Total	<u>111</u>	<u>5</u>

\* Includes one part-time employee.

\*\* Includes two part-time employees.

\*\*\* Includes four part-time employees.

\*\*\*\* Includes three part-time employees.

\*\*\*\*\* Includes nine part-time employees.

\*\*\*\*\* Includes six part-time employees.

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Montgomery County's share of the 12th Judicial Circuit's expenses is 20.84 percent.

The county entered into a revised lease agreement with a not-for-profit corporation on June 1, 1998. The terms of the agreement allowed the corporation to refund outstanding 1994 series bonds totaling \$3,155,000 and outstanding 1997 series bonds totaling \$190,000 by issuing new bonds totaling \$3,680,000. The original bonds were used to construct a new jail and renovate the courthouse. The lease payments made by the county to the corporation are used by the corporation to make principal and interest payments on the outstanding bonds. The bonds are scheduled to be paid off in 2015. The remaining principal and interest due on the bonds at December 31, 1999, was \$3,550,000 and \$1,613,153, respectively.

\* \* \* \* \*